

# HOUSE . . . . . No. 2531

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By Mr. Frost of Auburn, petition of Paul K. Frost for legislation to provide a tax credit to communities hosting businesses subject to the sales tax or meals tax. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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AN ACT OFFERING TAX RELIEF TO COMMUNITIES WITH TAXABLE BUSINESSES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Section 6I of Chapter 62 of the General Laws is hereby  
2 amended by inserting the following section:—

Chapter 62. Section 6J Tax Credit for Communities Hosting  
3 Taxable Businesses.

4 Section 6J. Any community that hosts businesses, corporations,  
or organizations that are subject to state sales or meals taxes shall  
5 be granted a tax credit in the amount of 0.25 percent of the total  
6 amount of sales and meals taxes collected from said establish-  
7 ments within the community, for the previous taxable year, to be  
8 used for the purpose of offsetting costs incurred by the community  
9 to accommodate the businesses.